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UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND DIVISION

UNITED STATES OF AMERICA and
 ALEXANDRO DIXON, Revenue Officer,

 Petitioners,

 v.
 CLODUALDO A. ATIENZA and
 ALICIA G. ATIENZA,

 Respondents.

No. CV 11-01647 SBA

AMENDED ORDER ENFORCING
 SUMMONS

Pursuant to this Court's Order to Show Cause Re Enforcement of Internal Revenue Service Summons ("OSC"), Respondents had sixty days from the date of service of the OSC to file a written response to the Verified Petition to Enforce Revenue Summons and any related motions as to why the summons should not be enforced. Dkt. 8, 12. Respondents were properly served with the OSC on June 9, 2011, and therefore their written response to the petition and any related motions were due by no later than August 8, 2011. Id. To date, Respondents have failed to respond to the OSC and have failed to file any written response to the petition and related motions. In light of Respondents' lack of compliance with the OSC, upon a finding of good cause after review of the record, including the Verified Petition to Enforce Internal Revenue Summons, IT IS HEREBY ORDERED THAT:

Respondents, CLODUALDO A. ATIENZA and ALICIA G. ATIENZA, appear

1 before Internal Revenue Service Revenue Officer ALEXANDRO DIXON, or any other
2 designated agent, on November 15, 2011, at 10:00 a.m., at the Office of the Internal
3 Revenue Service, located at 450 Golden Gate Avenue, 6th Floor, San Francisco,
4 California, and then and there give testimony relating to the matters described in the
5 subject Internal Revenue Service summons, a copy of which is attached hereto as
6 **Exhibit A**, and produce for the Revenue Officer's inspection and copying the
7 Respondents records also described in the subject Internal Revenue Service summons.
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10 **ORDERED** this 14th day of October, at Oakland, California.
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13 SAUNDRA BROWN ARMSTRONG
14 UNITED STATES DISTRICT JUDGE
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